

HEATH INCOME TAX BUREAU

FREQUENTLY ASKED QUESTIONS

1. WHEN IS THE FILING DEADLINE AND HOW MAY I RECEIVE AN EXTENSION?

The filing deadline for the City of Heath is April 15th for Individuals and Businesses that file on a calendar year. Extensions may, upon request, be granted for filing of the annual return, provided an IRS extension has been secured. We accept a copy of the Federal Extension as an extension to file with the City, but **OUR OFFICE MUST RECEIVE A COPY OF THE FEDERAL EXTENSION BY THE ORIGINAL DUE DATE OF THE RETURN TO BE HONORED.** Make note that we will NOT accept an extension request if your account is not up-to-date on filings or if you have a balance due.

2. I MOVED TO HEATH DURING THE YEAR, DO I NEED TO FILE?

Any partial year resident or business needs to file a return only for the period of time that they actually lived or conducted business in Heath.

3. MY CHILD HAD A SUMMER JOB, DO THEY NEED TO FILE?

All residents 16 years and older must file a return (mandatory filing provision for all residents), **REGARDLESS OF WHETHER OR NOT TAX IS DUE.**

4. I'M NOT REQUIRED TO FILE A FEDERAL OR STATE RETURN, DO I NEED TO FILE A HEATH RETURN?

The City has mandatory tax filing for ALL Heath residents who have reached age 16. Residents are required to file and remain in compliance with all filing requirements. **FAILURE TO BE NOTIFIED OR SENT TAX FORMS DOES NOT EXCUSE NON-COMPLIANCE.** Filing is required whether or not tax is owed. This includes anyone temporarily living away from home, such as college students, teachers, etc. Non-resident taxpayers who have income derived within the City of Heath and tax is not withheld by their employer must file a City of Heath Income Tax Return.

5. WHERE DO I FILE MY INCOME TAX RETURN AND WHERE DO I GET TAX FORMS?

Our office will complete your return at no cost to you. We accept walk-ins through the end of March. **If you would like to come in April, YOU ABSOLUTELY MUST HAVE AN APPOINTMENT SCHEDULED PRIOR TO APRIL. NO EXCEPTIONS.** Otherwise, feel free to mail your completed tax form along with ALL W-2's, front page of Federal 1040, any Schedules that may apply, such as Schedule C (business income/loss), Schedule E (rental real estate, royalties, partnerships) or Schedule F (farm income/loss) and any other explanations, if necessary, to Heath Income Tax, 1287 Hebron Road, Heath, Ohio 43056. The tax forms may be obtained by accessing our website at www.heathohio.gov. Forms are also available in the lobby of the Heath Municipal Building and the Heath Post Office.

6. I AM A HEATH RESIDENT WHO WORKS OUTSIDE THE CITY OF HEATH AND MY EMPLOYER WITHHOLDS LOCAL INCOME TAX FROM MY PAY, DO I STILL OWE INCOME TAXES TO THE CITY OF HEATH?

The City's tax rate is 1.5% and allows credit for tax properly withheld for other city tax paid UP TO 1.25%. Therefore, if you work outside of Heath, you will possibly owe income tax of at least .25%.

7. ARE ESTIMATED TAX PAYMENTS REQUIRED?

You are required to pay estimated tax if your tax liability was \$100.00 or more for the previous year and your employer will not be withholding any additional tax for you.

8. I AM STARTING A BUSINESS IN HEATH. WHERE DO I GET INFORMATION AND FORMS FOR A BUSINESS ACCOUNT?

To establish a business account and withholding account, you may download and complete the Business Questionnaire and mail (1287 Hebron Road, Heath, Ohio 43056) or fax (740-522-2105) it to our office for proper account set-up. You can also download the appropriate forms from our website (www.heathohio.gov) for your initial filings of withholding tax, estimated tax due for business or the business income tax return.

9. MY SPOUSE AND I FILE SEPARATE FEDERAL RETURNS. DO WE NEED TO FILE SEPARATE CITY OF HEATH INCOME TAX RETURNS?

A husband and wife may elect to file either separate returns or joint returns, regardless of how they file their Federal and State returns. The tax calculations will show the same results regardless of how they file with the City; however, if for some reason you are late to file a return or pay an estimated tax payment, the penalty will end up being doubled if you have separate accounts. **Please make note that whichever way you choose to file initially, separate or joint, you must consistently file that way in the future.**

10. WHAT HAPPENS IF I DON'T FILE MY INCOME TAX RETURN OR PAY MY BALANCE DUE?

Failure to file a tax return and failure to pay the outstanding balance due are both **VIOLATIONS** of the Income Tax Ordinance of the City of Heath. In addition to penalty and interest assessments, criminal charges and/or civil judgment can be obtained in order to enforce the provisions of the Income Tax Ordinance.

11. I AM A COLLEGE STUDENT LIVING AND WORKING OUTSIDE OF HEATH, DO I NEED TO FILE A RETURN AND PAY TAX ON THAT INCOME?

Yes. Heath is considered your domicile (i.e. you are eligible to vote in Heath, you file a State of Ohio tax return with a Heath address, etc.).

12. MY PARTNER AND I STARTED A SMALL BUSINESS IN HEATH THIS YEAR AND HAVE ONLY A LOSS TO REPORT, DO WE NEED TO FILE A RETURN?

Yes. Even if the business has incurred a loss, a return must be filed. Additionally, the loss MAY NOT be carried forward to offset any future gains.

13. I AM RETIRED AND HAVE NON-TAXABLE INCOME FROM MY PENSION; HOWEVER, I HAVE GAMBLING WINNINGS. DO I NEED TO FILE A RETURN?

Yes. Gambling winnings are TAXABLE to ALL Heath residents.